

The Honorable Jamal N. Whitehead

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,
v.
AMANDA MCAFEE-RYAN,
Defendant.

NO. CR24-213 JNW

UNITED STATES' SUPPLEMENTAL
BRIEF REGARDING RESTITUTION

At Defendant McAfee-Ryan’s sentencing tomorrow, the government will request that the Court set a separate hearing later this month to determine the final restitution amount owed to the Victim. The Plea Agreement orders Defendant McAfee-Ryan to “make restitution to the Victim Company in the amount of its economic loss as determined by the Court at the time of sentencing, which is at least \$891,097.71, with credit for any amounts already paid by Defendant or other entities.” Dkt. 9, ¶ 14.

The reasons for the government's request for a separate restitution hearing are as follows. First, the government has learned that the Victim is in the process of getting refunds and/or tax credits from the Internal Revenue Service for a portion of the federal taxes that were collected from co-defendant John Ryan's wages. Ultimately, these refunds will reduce the final restitution obligations of the defendants. The government

1 needs additional time to work with the Victim's tax attorney to confirm the final refund
 2 amount, which the government understands is over \$70,000 as of today and is expected to
 3 increase in the coming days.

4 Second, the government is collecting evidence of the fees the Victim had to pay
 5 his tax attorney and CPA to pursue these IRS refunds, which are recoverable as a "direct
 6 and foreseeable" loss of the criminal conduct. *See United States v. Cummings*, 281 F.3d
 7 1046, 1052 (9th Cir. 2002).

8 Third, the government understands that the Victim may present additional
 9 evidence of losses suffered, apart from what the government plans to seek in any
 10 restitution award. A separate restitution hearing will give the defense and the Court
 11 sufficient time to review and consider any additional losses raised by the Victim.

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 13 DATED this 6th day of March, 2025.

14 Respectfully submitted,
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